IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

GIFT TAX REFERENCE No 3 of 1987
TO
GIFT TAX REFERENCE No 8 of 1987

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH Sd/-
and
Hon'ble MR.JUSTICE D.A.MEHTA Sd/-

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

CHIMANBHAI LALBHAI (HUF)
SAMVEG ARVINDBHAI
ARVIND NAROTTAM (HUF)
SHRENIK KASTURBHAI (HUF)
MANAN NIRANJAN
MANINI NIRANJAN

Versus

COMMISSIONER OF GIFT-TAX

Appearance:
SERVED BY RPAD - (N) for Petitioner No. 1
MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH

and

MR.JUSTICE D.A.MEHTA

Date of decision: 24/09/2001

COMMON JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

All these references are made under the Gift Tax Act in respect of assessment year 1983-84.

2 Though Paper Books were filed at the relevant time, when the references are called out, none appears on behalf of the applicant-assessee. In this view of the matter we decline to answer the questions referred for our opinion.

3 References are accordingly disposed of with no order as to costs.

Sd/- Sd/-

(M.S.Shah, J) (D.A.Mehta, J)

m.m.bhatt